

CALINOFF & KATZ, LLP
Dorothy H. De Marinis-Riggio (DR 3273)
140 East 45th Street
17th Floor
New York, NY 10017
(212) 826-8800
(212) 644-5123 (fax)

--and--

MILES & STOCKBRIDGE P.C.
Thomas D. Renda
10 Light Street
Baltimore, MD 21202
(410) 385-3418
(410) 385-3700 (fax)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

Hearing Date and Time: 12/17/2008 at 10:00 a.m.
Response Date and Time: 12/10/2008 at 4:00 p.m.

-----X
In re: :
:
:
DELPHI CORPORATION, et al., :
:
:
Debtors. :
-----X

Chapter 11
Case No.: 05-44481 (RDD)
(Jointly Administered)

**RESPONSE OF COMPUTER PATENT ANNUITIES LIMITED TO THE
DEBTORS' THIRTY-SECOND OMNIBUS CLAIMS OBJECTION**

Computer Patent Annuities Limited (“CPA”),¹ by its undersigned counsel, responds to the *Debtors’ Thirty-Second Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject to Modification, and (C) Claims To Be Expunged* (the “Thirty-Second Objection”) and in support of its response, states as follows:

¹ Computer Patent Annuities Limited is an affiliate of Computer Patent Annuities Limited Partnership (“CPA LP”) and is the successor-in-interest to CPA LP’s rights under the CPA Contract, as defined herein.

1. CPA provides patent related services to the Debtor, Delphi Corporation (the "Debtor") pursuant to an executory contract for quarterly patent and design renewal services, (the "CPA Contract"). The CPA Contract, which renews annually unless terminated by either party, is currently in force through April 1, 2010. The Debtor has not assumed or rejected CPA's Contract as of this time. CPA continues to provide services under the CPA Contract, and the Debtor continues to pay for such services. CPA's Claim Number 15379 is based upon the pre-petition balance due and unpaid under the CPA Contract.

2. The Thirty-Second Objection raises the identical objections raised by the Debtor's Nineteenth Omnibus Objection to Claims (Docket Number 8617) (the "Nineteenth Objection"). CPA duly filed its response (the "First Response") to the Nineteenth Objection on August 8, 2007 (Docket Number 8617) and adopts the First Response by reference in response to the Thirty-Second Objection.

3. CPA filed Claim No. 15379 to protect CPA's rights as an unsecured creditor in the event the Debtor rejects the CPA Contract. As such, Claim No. 15379 is a contingent claim at this time. If the Debtor assumes the CPA contract, CPA will receive payment in full of its pre-petition balance, and CPA will withdraw Claim Number 15379.

4. CPA believes that the discrepancy between its claim amount (\$617,304.24) and the amount asserted by the Debtor (\$602,481.60) is attributable to late fees, interest, and other charges due to the Debtor's delinquent payments. CPA does not object to the reduction of its claim to \$602,481.60, provided, however, that such reduction is not understood to constitute a waiver of any right CPA may enjoy under the CPA Contract to impose late fees, interest or other charges due by virtue of any delinquent payments by the Debtor after the commencement of the instant Chapter 11 cases.

5. The addresses to which the Debtor must return any reply to this Response are as follows:

Thomas D. Renda, Esquire
Miles & Stockbridge P.C
10 Light Street
Baltimore, Maryland 21202

and

Gill David, Accounts Receivable Manager
Computer Patent Annuities, LP
CPA House
11-15 Seaton Place
St. Helier, Jersey JE1 1BL
Channel Islands

WHEREFORE, Computer Patent Annuities Limited respectfully requests that this Court enter an Order (i) overruling the Thirty-Second Objection and allowing CPA's Claim in the stated amount of \$617,204.24, or (ii) continuing the hearing on the Thirty-Second Objection with respect to CPA's Claim pursuant to the Claims Objections Procedures Order and the Notice of Objection to Claim, and (iii) provide such other and further relief that the Court deems just and necessary.

Date: New York, New York
December 9, 2008

Respectfully Submitted,

CALINOFF & KATZ, LLP
By: /s/ Dorothy H. De Marinis-Riggio
Dorothy H. De Marinis-Riggio (DR 3273)
140 East 45th Street
17th Floor
New York, NY 10017
(212) 826-8800
(212) 644-5123 (fax)

--and--

MILES & STOCKBRIDGE P.C.

Thomas D. Renda

10 Light Street

Baltimore, Maryland 21202

(410) 385-3418

(410) 385-3700 (fax)

*Attorneys for Computer Patent
Annuities Limited*

STATE OF NEW YORK)
:ss
COUNTY OF NEW YORK)

Courtney Kreps, being duly sworn, deposes and says:

Deponent is not a party to the action, is over 18 years of age and resides in Nassau County, New York;

On December 9, 2008 deponent served the within RESPONSE OF COMPUTER PATENT ANNUITIES LIMITED TO THE DEBTORS' THIRTY SECOND OMNIBUS CLAIMS OBJECTION upon:

The Chambers of the Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court
Southern District of New York
One Bowling Green
Room 632
New York, New York 10004

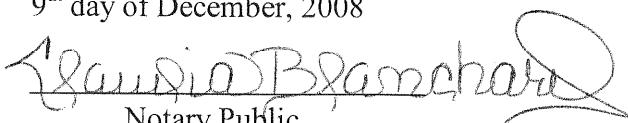
Delphi Corporation (the Debtor)
5725 Delphi Drive
Troy, Michigan 48098
Attention: General Counsel

Skadden Arps Slate Meagher & Flom LLP (Counsel to the Debtors)
333 West Wacker Drive
Suite 2100
Chicago, Illinois 60606
Attention: John William Butler, Jr., Esq.
John K. Lyons, Esq.
Joseph N. Wharton, Esq.

by Federal Express – Overnight Delivery.


Courtney Kreps

Sworn to before me this
9th day of December, 2008


Notary Public

CLAUDIA BLANCHARD
Notary Public, State of New York
No. 01BL6160575
Qualified in Queens County
Commission Expires Feb. 12, 2011